REMARKS/ARGUMENTS

If there are any additional fees resulting from this communication, please charge same to our Deposit Account No. 16-0820, our Order No. 37624.

Respectfully submitted,

PEARNE & GORDON LLP

1801 East 9th Street **Suite 1200** Cleveland, Ohio 44114-3108 (216) 579-1700

Date: June 13, 2005